**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT :**

**THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR**

**THURSDAY, THE 22ND MARCH 2007 / 1ST CHAITHRA 1929**

**WP(C).No. 9758 of 2007(J)**
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**PETITIONER:**
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**AJANTA MANUFACTURING LIMITED,**
**FACTORY ORPAT NAGAR, 8-A. NATIONAL HIGHWAY,**
**BACHAU VILLAGE, VANDHIA, SMAKHIYALLI DISTRICT,**
**KUTCH, REPRESENTED BY ITS AREA SALES MANAGE (KERALA),**
**SAJIMON.E.**

**BY ADV. SRI.A.KUMAR.**

**RESPONDENTS:**
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1. **THE COMMERCIAL TAX INSPECTOR,**
   **COMMERCIAL TAX CHECK POST,**
   **BANGRA, MANJESHWAR.**

2. **ASSISTANT COMMISSIONER,**
   **KVAT SPECIAL CIRCLE, TIRUR.**

**BY SR. GOVT. PLEADER SRI. MOHAMMED RAFIQ.**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 22/03/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

K.BALAKRISHNAN NAIR, J.

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W.P.(C).No.9758 of 2007-J

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Dated this the 22nd day of March, 2007

**JUDGMENT**

The petitioner has approached this Court, challenging Exts.P3 and P3-A notices issued under Section 47 (2) of the Kerala Value Added Tax Act, 2003 detaining two consignments of tiles brought by the petitioner. It has been called upon to furnish security for Rs.2,02,600/- and Rs. 2,18.602/- respectively, for those two consignments. The petitioner submits, the advance tax in respect of those two consignments were already paid, as evident from Ext.P4 certificate and Exts.P5 and P6 invoices. So, the petitioner prays, the goods detained may be released, unconditionally.

2. Heard the learned Government Pleader for the respondents also.

3. The first respondent is directed to examine the claim of the petitioner that it has already paid the advance tax in relation to the two consignments detained, and if it is found correct, the goods shall be released, unconditionally. If he is not satisfied with the said claim of the petitioner, the goods shall be released, on furnishing bank guarantee for the amounts demanded. In that event, the Commercial Taxes Officer (Enquiry) having jurisdiction over the matter will finalise the proceedings initiated against the petitioner by issuing Exts.P3 and P3-A notices, after affording an opportunity of being heard to it, within two months from the date of production of a copy of this judgment.

The Writ Petition is disposed of as above.

K.BALAKRISHNAN NAIR, JUDGE.

MS